

Maine Revised Statutes
Title 36: TAXATION
Chapter 704: TOBACCO PRODUCTS TAX

§4403. TAX ON TOBACCO PRODUCTS

1. Smokeless tobacco. A tax is imposed on smokeless tobacco, including chewing tobacco and snuff, at the rate of:

A. On amounts of smokeless tobacco packaged for sale to the consumer in a package that contains one ounce or more of smokeless tobacco, \$2.02 per ounce and prorated; and [2009, c. 213, Pt. H, §1 (NEW); 2009, c. 213, Pt. H, §3 (AFF).]

B. On smokeless tobacco packaged for sale to the consumer in a package that contains less than one ounce of smokeless tobacco, \$2.02 per package. [2009, c. 213, Pt. H, §1 (NEW); 2009, c. 213, Pt. H, §3 (AFF).]

[2009, c. 213, Pt. H, §3 (AFF); 2009, c. 213, Pt. H, §1 (RPR) .]

2. Other tobacco. A tax is imposed on cigars, pipe tobacco and other tobacco intended for smoking at the rate of 20% of the wholesale sales price beginning October 1, 2005.

[2005, c. 627, §8 (AMD) .]

3. Imposition. The tax is imposed at the time the distributor brings or causes to be brought into this State tobacco products that are for sale to consumers or to retailers or for use or at the time tobacco products are manufactured or fabricated in this State for sale in this State.

[2005, c. 627, §9 (AMD) .]

4. Exclusion. The tax imposed on tobacco products does not apply to those products exported from this State or to any tobacco products which under laws of the United States may not be subject to taxation by this State.

[1985, c. 783, §16 (NEW) .]

SECTION HISTORY

1985, c. 783, §16 (NEW). 1989, c. 588, §D4 (AMD). 2001, c. 382, §2 (AMD). 2005, c. 218, §48 (AMD). 2005, c. 457, §AA6 (AMD). 2005, c. 457, §AA8 (AFF). 2005, c. 627, §§8,9 (AMD). 2009, c. 213, Pt. H, §1 (AMD). 2009, c. 213, Pt. H, §3 (AFF).

The State of Maine claims a copyright in its codified statutes. If you intend to republish this material, we require that you include the following disclaimer in your publication:

All copyrights and other rights to statutory text are reserved by the State of Maine. The text included in this publication reflects changes made through the Second Regular Session of the 126th Maine Legislature and is current through August 1, 2014. The text is subject to

change without notice. It is a version that has not been officially certified by the Secretary of State. Refer to the Maine Revised Statutes Annotated and supplements for certified text.

The Office of the Revisor of Statutes also requests that you send us one copy of any statutory publication you may produce. Our goal is not to restrict publishing activity, but to keep track of who is publishing what, to identify any needless duplication and to preserve the State's copyright rights.

PLEASE NOTE: The Revisor's Office cannot perform research for or provide legal advice or interpretation of Maine law to the public. If you need legal assistance, please contact a qualified attorney.